

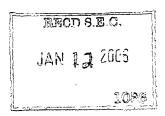
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Richard A. Mikaliunas Senior Vice President Capital Markets

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American Stock Exchange 86 Trinity Place New York, NY 10006 T 212 306 1807 F 212 306 2066 richard.mikaliunas@amex.com



January 12, 2006

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Office of Filings and Information Services
Filer Support #2
Room #2531
100 F Street, N.E.
Washington, D.C. 20549

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Dear Mr. Johnson:

This is to certify that the American Stock Exchange, (the "Exchange") received from Morgan Stanley (the "Registrant") a copy of the Company's application on Form 8-A for the registration of the following security:

## Performance Leveraged Upside Securities ("PLUSSM") Linked to the S&P 500 Index

We further certify that the above security has been approved by the Exchange for listing and registration, upon official notice of issuance, and understand that the 8A will be immediately effective upon your receipt of this letter.

Sincerely,

Richard A. Mikaliunas